

of the State to furnish the Solicitor of the Judicial District, in which the County of Wake is, a copy of the bond of the Sheriff, and a certificate setting forth the sum which appears to be due from the Sheriff by the tax list filed in his office, and that the same, or a certain sum thereof, as the fact may be, is unpaid. The Solicitor shall thereupon immediately cause an action to be brought in the Superior Court of Wake County, upon the bond of the Sheriff, against him and his sureties, for the sum so certified to be due, and also for the penalty aforesaid, and the copy of the bond and certificate of indebtedness shall be *prima facie* evidence of the right of the State to recover. The complaint and other pleading shall be deemed to be sworn to for the purpose of requiring the defendants to verify their pleadings by oath. If any Sheriff shall fraudulently and corruptly fail to account and pay, in addition to the penalty provided in this section, such defaulting Sheriff shall be liable to be prosecuted as for a felony, and, on conviction, shall be imprisoned in the Penitentiary for not less than one, nor more than five years. In the prosecution of any defaulting Sheriff, any lawful evidence of his appointment as Sheriff shall be competent, but the certificate of the Auditor setting forth the sum which is due from the tax list filed in his office, and that the same or a certain sum thereof is unpaid, shall be *prima facie* evidence against such Sheriff as a defalcation in the duties of his office, on his trial.

When Sheriff shall  
be prosecuted.

#### SEC. 36. *Sheriff's to pay County Taxes, when:*

When Sheriff to  
pay County taxes.

The Sheriff shall pay the County taxes to the County Treasurer or other lawful officer; he shall at no time retain in his hands over three hundred dollars, for a longer time than ten days, under a penalty of one per centum per month to the County upon all sums so unlawfully retained. On or before the first day of January in each year, the Sheriff shall account with the County Treasurer or other lawful officer, for all taxes, which have been or might and ought to have been collected by him for the County during the